IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 6988 of 1998

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.PARIKH

- 1. Whether Reporters of Local Papers may be allowed to see the judgements?
- 2. To be referred to the Reporter or not?
- 3. Whether Their Lordships wish to see the fair copy of the judgement?
- Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
- 5. Whether it is to be circulated to the Civil Judge?

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Versus

SUB REGISTRAR

Appearance:

MR MP PRAJAPATI for Petitioner
Mr. K.T.Dave, AGP for M/s. H.M.Bhagat, Govt.
Solicitors for Respondents.

CORAM : MR.JUSTICE M.S.PARIKH Date of decision: 12/10/98

ORAL JUDGEMENT

Rule. Service of rule is waived by Mr. K.T.Dave, learned Assistant Government Pleader appearing for M/s. H.M.Bhagat & Co., learned Government Solicitors for the State.

2. Heard. This matter arises from the adjudication

with regard to valuation of the property under document No. 849/96 and consequent increase in the stamp duty payable by the petitioners as also the penalty by virtue of section 32A of the Bombay Stamp Act. It has been the case of the petitioners that the petitioners were not given opportunity of meeting with the report submitted by the concerned authority based on which the decision in question has been rendered by the lower authority. petitioners have also canvassed a decision of this court rendered on 6.4.1998 (Coram: Μ. S. Shah, J.) in 7955 of 1997. On going special civil application N. through the facts set out in the petition as also the decision which has been canvassed, I am of the opinion that following order is required to be passed in terms of the order passed by this court referred to hereinabove :

Hence, in the facts of the case, the impugned order dated 30.12.1997 confirmed by the order dated 3.2.1998 in appeal is hereby set aside and the matter is remanded to the respondent with a direction to invite the petitioners' attention to the material on the basis of which the respondent no. I would propose to assess the value of the property in question and to give to the petitioners opportunity of meeting with the same. It is clarified that no opinion is expressed by this court on the merits of the matter.

It will be open to the petitioners to make a reference to the Government Resolution dated 29.7.1998 and when the said Government Resolution is canvassed, the same shall be considered and decision shall be taken in accordance with law.

Rule is made absolute accordingly with no orders to cost. D.S.P.

Dt. 12.10.1998. (M.S.Parikh,J.)

Vyas